

October 12, 2004



**TAX AUDITOR II,  
EMPLOYMENT DEVELOPMENT DEPARTMENT  
PROMOTIONAL EXAMINATION**

**COMMENCE TESTING NOTICE**

The Employment Development Department (EDD) is currently accepting applications for the Tax Auditor II, EDD examination. The next commence testing date is:

**October 25, 2004**

This is a continuous filing examination, which means EDD will accept Examination Applications (STD 678) continuously for applicants who meet the education and/or experience requirements. Testing occurs in accordance with the hiring needs of the Department the examination serves.

Applications sent by mail must be **POSTMARKED** no later than October 25, 2004, the commence testing date, in order to be considered for this examination. Applications received after the commence testing date will be kept on file for the next examination. Applications not sent through the U.S. Postal Service (i.e., hand carried to EDD) must be **RECEIVED BY 5:00 P.M. ON THE COMMENCE TESTING DATE. Use of EDD metered mail, including EDD interoffice mail (e.g., red or gold bag), and FAXED applications are prohibited.**

The EDD encourages all potential applicants to read the entire examination bulletin. All inquiries about this examination should be directed to Robert Whipkey at (916) 653-8622.

Examination Identification Number: 4HR08

PLEASE NOTE: The examination bulletin for the Tax Auditor II, EDD should be posted on a continuous basis as examination applications are accepted continuously.

# TAX AUDITOR II, EMPLOYMENT DEVELOPMENT DEPARTMENT PROMOTIONAL EXAMINATION

CALIFORNIA STATE GOVERNMENT - AN EQUAL OPPORTUNITY EMPLOYER TO ALL REGARDLESS OF RACE, COLOR, CREED, NATIONAL ORIGIN, ANCESTRY, SEX, MARITAL STATUS, DISABILITY, RELIGIOUS OR POLITICAL AFFILIATION, AGE, OR SEXUAL ORIENTATION.  
IT IS AN OBJECTIVE OF THE STATE OF CALIFORNIA TO ACHIEVE A DRUG-FREE STATE WORK PLACE. ANY APPLICANT FOR STATE EMPLOYMENT WILL BE EXPECTED TO BEHAVE IN ACCORDANCE WITH THIS OBJECTIVE BECAUSE THE USE OF ILLEGAL DRUGS IS INCONSISTENT WITH THE LAW OF THE STATE, THE RULES GOVERNING CIVIL SERVICE AND THE SPECIAL TRUST PLACED IN PUBLIC SERVANTS.

## DEPARTMENTAL PROMOTIONAL FOR

EMPLOYMENT DEVELOPMENT DEPARTMENT (EDD)

## POSITIONS

Positions exist statewide.

## POSITION DESCRIPTION

The Tax Auditor II, EDD is the first journey level in the Tax Auditor series. Incumbents independently conduct tax audits, investigations, and examinations of employers' books and records of average difficulty for the purpose of determining status and/or liability and gain compliance under the provisions of the California Unemployment Insurance Code. Incumbents may also be responsible for determining subject wage information in completing Benefit Program assignments; and may serve as a member of an audit team on more difficult audits.

## SALARY RANGE

\$3589 - \$4363 per month

## CONTINUOUS FILING

Examination Applications (STD 678) will be accepted continuously. Testing will occur in accordance with the hiring needs of the Department (commence testing dates will be announced).

## HOW TO APPLY

To apply for this examination, submit a completed Examination Application (STD 678) **POSTMARKED** no later than the commence testing date. Applications postmarked after the commence testing date will be kept on file for the next administration of this examination. Applications not sent through the U.S. Postal Service (i.e., hand carried to the Human Resource Services Division) must be **RECEIVED BY 5:00 P.M. ON THE COMMENCE TESTING DATE**. Use of EDD metered mail, including interoffice mail (e.g., red or gold bag), and faxed applications are prohibited. Submit applications **DIRECTLY** to:

### MAILING ADDRESS:

Employment Development Department  
Human Resource Services Div, MIC 54  
Attention: Tax Auditor II, EDD Exam  
P.O. Box 826880  
Sacramento, CA 94280-0001

### FILE IN PERSON ADDRESS:

Employment Development Department  
Human Resource Services Division  
Attention: Tax Auditor II, EDD Exam  
751 N Street, 6<sup>th</sup> Floor Solar Building  
Sacramento, CA 95814

**Note:** To gain access to the 6<sup>th</sup> Floor Solar Building, you must enter at 722 Capitol Mall and sign in at the security desk.

### **DO NOT SUBMIT APPLICATIONS TO THE STATE PERSONNEL BOARD**

**Note:** All applications must include "from" and "to" dates (month/day/year), time base, civil service class titles, and range. Applications received without this information may be rejected because of incomplete information

**SEE PAGE 2 FOR ADDITIONAL INFORMATION**

**COMPETITION  
LIMITED TO (EDD)  
STATE EMPLOYEES**

In order to take this examination, applicants must have a permanent civil service appointment with the EDD.

**REQUIREMENTS  
FOR ADMITTANCE TO  
THE EXAMINATION**

***Minimum  
Qualifications***

**NOTE:** All applicants must meet the education and experience requirements for this examination by the commence testing date.

Qualifying experience may be combined on a proportionate basis if the requirements stated below include more than one pattern and are distinguished as "Either" I "or" II. For example, candidates possessing qualifying experience amounting to 50% of the required time of Pattern I, and additional experience amounting to 50% of the required time of Pattern II, may be admitted to an examination as meeting 100% of the overall experience requirements.

**EITHER I**

One year of experience in the California state service performing professional accounting or auditing duties of a class with a level of responsibility equivalent to that of Auditor I. (Applicants who meet the educational requirement and who have completed six months of service performing accounting or auditing duties of a class with a level or responsibility equivalent to that of Auditor I will be admitted to the examination, but they must satisfactorily complete one year of this experience before they can be considered eligible for appointment.)

**OR II**

**Experience:** Two years of increasingly responsible professional tax accounting or auditing experience. (Experience in the California state service applied toward this requirement must include at least one year performing the duties of a class with a level of responsibility equivalent to that of Auditor I.)

**AND**

***Education  
Requirements***

**Education Requirements:** The following educational background is required of all competitors for the class Tax Auditor II, EDD:

1. Equivalent to graduation from college, with a specialization in accounting; **or**
2. Completion of either:
  - a. A prescribed professional accounting curriculum given by a residence or correspondence school of accountancy, including courses in elementary and advanced accounting, auditing, cost accounting, and business law; **or**
  - b. The equivalent of sixteen semester hours of professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

**NOTE:** "Professional accounting curriculum" means core accounting courses that are the required courses needed to obtain a certificate, Associate of Arts, or Bachelors Degree in Accounting. **Unacceptable** courses would include mathematics, statistics, data processing, bookkeeping, and marketing courses.

***Proof of Completion  
of Education  
Requirements***

All Examination Applications must contain the following information on all accounting, auditing, business law, and related courses completed: title, semester or quarter credits, name of institution, and completion date.

**NOTE:** All applicants must submit evidence/proof of completion of the education requirement with their Examination Application. The proof provided must be copies of official college transcripts that show the specific coursework and semester/quarter hours required and will become the property of the EDD.

Educational proof must be in English or an official English translation (i.e., an accredited college, university, or private institution which not only translates the degree/transcripts verbatim, but also explains what the degree/course work is equivalent to in the United States.)

**SPECIAL  
QUALIFICATIONS**

All employees must be willing to travel and work away from the office.

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**REASONABLE  
ACCOMMODATIONS**

If you need an accessible test location, an interpreter, or other special testing arrangements because of a disabling condition or your religious beliefs, please complete question 2 and/or 3 on page 1 of the Examination Application (STD 678). You will be contacted and necessary arrangements will be made.

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**ELIGIBLE LIST  
INFORMATION**

A departmental promotional eligible list will be established for the EDD. Names of successful competitors are merged onto the list in order of final score, regardless of date. Eligibility expires 12 months after it is established unless the needs of the services and conditions of the list warrant a change in this period.

COMPETITORS MAY COMPETE ONLY ONCE IN ANY CONSECUTIVE 12-MONTH PERIOD.

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**EXAMINATION  
INFORMATION**

This examination utilizes an evaluation of each candidate's experience and education compared to a standard developed from the class specification. For this reason, it is especially important that each candidate take special care in accurately and completely filling out their application.

List all experience relevant to the "Requirements for Admittance to the Examination" shown on this announcement, even if that experience goes beyond the ten year limit printed on the applications. Supplementary information (resumes) will be accepted, but read the "Requirements for Admittance to the Examination" and "Scope" carefully to see what kind of information will be useful to the staff doing the evaluation.

In order to obtain a position on the eligible list, a minimum rating of 70% must be attained.

**EDUCATION AND EXPERIENCE - WEIGHTED 100%**

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**SCOPE****A. Knowledge of:**

1. Taxing and related provisions of the California Unemployment Insurance Code, the application of the Internal Revenue Code, and other California Code Sections (e.g., Revenue and Taxation Code, Labor Code, Business and Professions, etc.) as they relate to the programs administered by the Department.
2. Related legal opinions, California Unemployment Insurance Appeal Board decisions and court decisions related to the Unemployment Insurance Code and Personal Income Tax Withholding Programs.
3. Government/Departmental structure, organization and function.
4. Auditing practices and procedures as used by the Department.
5. Automated systems and their applications as they relate to Department auditing and compliance activities.
6. The Department's mission and value statement, long-range plan, as well as respective Branch/Division Commitments/Values.

**SCOPE** *(Continued)***B. Ability to:**

1. Apply auditing principles and procedures.
2. Apply the provisions of the California Unemployment Insurance Code and understand the application of other State and Federal codes and regulations as they relate to programs administered by the Department.
3. Apply legal opinions, court and California Unemployment Insurance Appeals Board decisions, and Departmental policies and procedures.
4. Establish and maintain cooperative relations with customers, both internal and external and encourage open two-way communication.
5. Gain and maintain the confidence and cooperation of those contacted during the course of the work.
6. Analyze situations accurately and take an effective course of action in a timely manner.
7. Work independently or within a team setting.
8. Reason logically and creatively in unique situations.
9. Perform effectively in an automated environment.
10. Prepare clear, well-written, complete, and concise reports and correspondence.
11. Make effective presentations.
12. Demonstrate innovation, providing opportunities for change.
13. Plan, organize, and manage projects effectively.

**INQUIRIES  
ABOUT THIS  
EXAMINATION**

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The EDD encourages all potential applicants to read this entire bulletin. Please refer to page 5 of this bulletin for additional examination information. All inquiries about this examination should be directed to the Tax Auditor II Exam Technician at (916) 654-6869.

## GENERAL INFORMATION

**THE EMPLOYMENT DEVELOPMENT DEPARTMENT** reserves the right to revise the examination plan to better meet the needs of the service if the circumstances change under which this examination was planned. Such revision will be in accordance with civil service laws and rules and all candidates will be notified.

**IT IS THE CANDIDATE'S RESPONSIBILITY** to contact the Employment Development Department, Human Resource Services Division, (916) 654-6869, three weeks after the commence testing date if he/she has not received a notice in the mail.

**EXAMINATION APPLICATIONS** (STD 678) are available at local offices of the Employment Development Department, at the State Personnel Board, and on the Internet at [www.spb.ca.gov](http://www.spb.ca.gov).

If you meet the requirements stated on this bulletin you may take this examination, which is competitive. Possession of the entrance requirement(s) does not ensure a place on the eligible list. Your performance in the examination described on this bulletin will be compared with the performance of the other candidates who take this test, and all candidates who pass will be ranked according to their scores.

**EXAMINATION LOCATIONS:** When a written test is part of the examination, it will be given in such places as the number of candidates and conditions warrant. When oral interviews are part of the examination, ordinarily, such interviews are scheduled in the following areas: Sacramento, San Francisco, and Los Angeles. However, locations of interviews may be limited or extended as conditions warrant.

**IF A CANDIDATE'S NOTICE** of oral interview fails to reach him/her prior to the day of the interview due to a verified postal error, he/she will be rescheduled upon written request.

**INTERVIEW SCOPE:** If an interview is conducted, in addition to the SCOPE described on this bulletin, the Qualifications Rating Panel will consider education, experience, personal development, personal traits, and fitness. In appraising experience, more weight will be given to the breadth and recency of pertinent experience and evidence of the candidate's ability to accept and fulfill increasing responsibilities than to the length of his/her experience. Evaluation of a candidate's personal development will include consideration of his/her recognition of his/her own training needs, his/her plans for self-development, and the progress he/she has made in his/her efforts toward self-development.

**ELIGIBLE LISTS:** Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) subdivisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide promotional, 5) departmental open, 6) open eligible list. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in from one to four years unless otherwise stated on this bulletin. In the case of continuous testing examinations, names are merged into the appropriate eligible lists in order of final test scores regardless of the date of the test and the resulting eligible lists will be used only to fill vacancies in the area shown on the bulletin.

**PROMOTIONAL EXAMINATIONS ONLY:** Veterans Preference Points are not granted in promotional examinations. Competition is limited to employees who have a permanent civil service appointment. Under certain circumstances other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2, and 237 contain provisions regarding civil service status and eligibility for promotional examination. These rules may be reviewed at the EDD's Human Resource Services Division, at the State Personnel Board, and on the Internet at [www.spb.ca.gov](http://www.spb.ca.gov).

**HIGH SCHOOL EQUIVALENCE:** Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

EMPLOYMENT DEVELOPMENT DEPARTMENT  
Human Resource Services Division, MIC 54  
P.O. Box 826880  
Sacramento, CA 94280-0001  
Telephone/Exam Hotline: (916) 654-6869  
Web site: [www.edd.ca.gov](http://www.edd.ca.gov)

California Relay Service for Hearing Impaired:  
From TDD Phone: (800) 735-2929  
From Voice Phone: (800) 735-2922

*TDD is a Telecommunications Device for the Deaf and is reachable only from telephones equipped with a TDD device.*